

Mpumalanga: Thembisile(MP315) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	-	140,442	140,442	140,442	180,478	202,868	222,871
Executive & Council					5,000	5,000	5,000			
Budget & Treasury Office					135,442	135,442	135,442	180,478	202,868	222,871
Corporate Services										
<i>Community and Public Safety</i>		-	-	-	6,530	6,530	6,530	24,975	32,372	34,554
Community & Social Services					5,856	5,856	5,856	18,000	25,000	26,725
Sport And Recreation					675	675	675	75	79	84
Public Safety								6,900	7,293	7,745
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	95,638	95,638	95,638	4,900	5,179	5,500
Planning and Development					95,638	95,638	95,638	4,900	5,179	5,500
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	27,244	27,244	27,244	24,366	25,755	27,352
Electricity										
Water					25,413	25,413	25,413	17,227	18,209	19,337
Waste Water Management										
Waste Management					1,831	1,831	1,831	7,139	7,546	8,015
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	-	269,854	269,854	269,854	234,719	266,174	290,277
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	-	58,277	58,277	58,277	66,562	70,355	74,717
Executive & Council					35,009	35,009	35,009	42,745	45,181	47,982
Budget & Treasury Office					16,610	16,610	16,610	16,830	17,789	18,892
Corporate Services					6,658	6,658	6,658	6,987	7,385	7,843
<i>Community and Public Safety</i>		-	-	-	18,283	18,283	18,283	22,948	24,255	25,759
Community & Social Services					17,880	17,880	17,880	14,250	15,062	15,996
Sport And Recreation					403	403	403	75	79	84
Public Safety								8,623	9,114	9,679
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	115,329	115,329	115,329	22,625	23,914	25,397
Planning and Development					115,329	115,329	115,329	22,625	23,914	25,397
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	77,773	77,773	77,773	80,143	84,711	89,963
Electricity					15,540	15,540	15,540	10,000	10,570	11,225
Water					60,454	60,454	60,454	69,143	73,084	77,615
Waste Water Management										
Waste Management					1,779	1,779	1,779	1,000	1,057	1,123
<i>Other</i>	4									
Total Expenditure - Standard	3	-	-	-	269,662	269,662	269,662	192,278	203,235	215,836
Surplus/(Deficit) for the year		-	-	-	192	192	192	42,441	62,939	74,441

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Thembisile(MP315) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
<u>Revenue By Source</u>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	8,316	8,316	8,316	1,289	7,505	7,933	8,424	
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	1,818	1,818	1,818	201	7,134	7,541	8,009	
Service charges - other		-	-	-	1,053	1,053	1,053	395	436	461	490	
Rental of facilities and equipment		-	-	-	93	93	93	2	75	79	84	
Interest earned - external investments		-	-	-	1,800	1,800	1,800	-	3,360	3,552	3,772	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	64	64	64	3	-	-	-	-
Licences and permits		-	-	-	53	53	53	1	6,900	7,293	7,745	
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	129,471	129,471	129,471	62,466	181,252	203,685	223,739	
Other own revenue	2	-	-	-	64,171	64,171	64,171	310	28,057	35,630	38,014	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)			-	-	-	206,839	206,839	206,839	64,667	234,719	266,174	290,277
<u>Expenditure By Type</u>												
Employee related costs	2	-	-	-	43,333	43,333	43,333	2,390	61,563	64,010	67,984	
Remuneration of councillors		-	-	-	14,681	14,681	14,681	450	5,106	5,397	5,732	
Debt impairment	3	-	-	-	-	-	-	-	4,500	4,757	5,051	
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	5,404	5,404	5,404	-	-	-	-	-
Bulk purchases	2	-	-	-	44,000	44,000	44,000	-	57,000	60,249	63,984	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	-
Contractes services		-	-	-	-	-	-	1,414	1,000	1,057	1,123	
Transfers and grants		-	-	-	-	-	-	63	750	793	842	
Other expenditure	4,5	-	-	-	162,244	162,244	162,244	1,680	62,359	66,972	71,120	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure			-	-	-	269,662	269,662	269,662	5,998	192,278	203,235	215,836
<u>Surplus/(Deficit)</u>			-	-	-	(62,823)	(62,823)	(62,823)	58,669	42,441	62,939	74,441
Transfers recognised - capital		-	-	-	63,015	63,015	63,015	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
<u>Surplus/(Deficit) after capital transfers and contributions</u>			-	-	-	192	192	192	58,669	42,441	62,939	74,441
Taxation		-	-	-	-	-	-	-	-	-	-	-
<u>Surplus/(Deficit) after taxation</u>			-	-	-	192	192	192	58,669	42,441	62,939	74,441
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<u>Surplus/(Deficit) attributable to municipality</u>			-	-	-	192	192	192	58,669	42,441	62,939	74,441
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	-
<u>Surplus/(Deficit) for the year</u>			-	-	-	192	192	192	58,669	42,441	62,939	74,441

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Thembisile(MP315) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Capital Expenditure by Standard Classification and Funding for 1st Quarter ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	-	-	-	-	-	2,814	-	-
Executive & Council									2,520		
Budget & Treasury Office									180		
Corporate Services									114		
<i>Community and Public Safety</i>		-	-	-	-	-	-	-	1,185	-	-
Community & Social Services									885		
Sport And Recreation									300		
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	-	71,240	-	-
Planning and Development									71,240		
Road Transport											
Environmental Protection											
<i>Trading Services</i>		-	-	-	-	-	-	-	0	-	-
Electricity											
Water									0		
Waste Water Management											
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	-	-	-	-	-	75,239	-	-
Funded by:											
National Government									70,388		
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	70,388	-	-
Public contributions and donations	5								4,769		
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	-	-	-	-	75,157	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Thembisile(MP315) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Thembisile(MP315) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other								5,422	40,471	48,826	51,980
Government - operating	1							63,144	190,920	198,855	218,609
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees								(31,572)	(110,700)	(144,301)	(153,233)
Finance charges									(77,064)	(81,381)	(86,427)
Transfers and grants	1							(3,961)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	33,034	43,627	21,999	30,929
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors									225	275	292
Decrease in other non-current receivables											
Decrease (increase) in non-current investments									3,100	3,277	3,480
Payments											
Capital assets								(278)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	(278)	3,325	3,552	3,772
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits									(4,500)	(4,757)	(5,051)
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	(4,500)	(4,757)	(5,051)
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	32,755	42,452	20,794	29,650
Cash/cash equivalents at the year begin:	2										
Cash/cash equivalents at the year end:	2							32,755	42,452	63,246	92,896

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Thembisile(MP315) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	-	-	-	75,239	-	-
Infrastructure - Road Transport								45,650		
Infrastructure - Electricity								5,750		
Infrastructure - Water								11,288		
Infrastructure - Sanitation								7,700		
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	70,388	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6							4,851		
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4									
Infrastructure - Road Transport		-	-	-	-	-	-	45,650	-	-
Infrastructure - Electricity		-	-	-	-	-	-	5,750	-	-
Infrastructure - Water		-	-	-	-	-	-	11,288	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	7,700	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	70,388	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	4,851	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	-	-	-	75,239	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport								45,650		
Infrastructure - Electricity								5,750		
Infrastructure - Water								11,288		
Infrastructure - Sanitation								7,700		
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	70,388	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6							4,851		
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	-	-	-	75,239	-	-
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>										
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		14								
Piped water inside yard (but not in dwelling)	2	2	4	4	3	3		3	2	2
Using public tap (at least min.service level)										
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply							12			
<i>Below Minimum Service Level sub-total</i>							12			
Total number of households	5	16	4	4	3	3	12	3	2	2
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		5								
Flush toilet (with septic tank)		8								
Chemical toilet										
Pit toilet (ventilated)		5	6	4	5	5		16	20	15
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		18	6	4	5	5	-	16	20	15
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions							22			
<i>Below Minimum Service Level sub-total</i>							22			
Total number of households	5	18	6	4	5	5	22	16	20	15
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
<u>Refuse:</u>										
Removed at least once a week							12	12		
<i>Minimum Service Level and Above sub-total</i>							12	12		
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal							43	43		
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>							43	43		
Total number of households	5						55	55		
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)							8			
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)					44,000	44,000	40,282	57,000	60,249	63,984
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)					15,000	15,000	2,078	10,000	10,570	11,225
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	59,000	59,000	42,360	67,000	70,819	75,210
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)					1,053	1,053	5,267	436	463	491
Property rates (other exemptions, reductions and rebates)										
Water					5,110	5,110		7,505	7,970	8,440
Sanitation					1,802	1,802	500	775	824	872
Electricity/other energy										
Refuse					1,831	1,831	2,786	6,319	6,711	7,107
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6							18,460	25,486	27,241
Total revenue cost of free services provided (total social package)		-	-	-	9,796	9,796	8,553	33,496	41,454	44,152

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Mpumalanga: Thembisile(MP315) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	-	-	-	32,755	42,452	63,246	92,896
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	-	-	-	-	-	-	-	-
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	91.0	3.9	5.6	7.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	192	192	192	58,669	42,441	62,939	74,441
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(89.2%)	28.8%	(0.3%)	0.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	246%	81.2%	83.3%	83.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	29.7%	29.7%	29.7%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

[illegible]

Mpumalanga: Thembisile(MP315) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											

Change in consumer debtors (current and non-current)

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